

**EXHIBIT 13**  
**LITIGATION - LENDER LIABILITY**

**PROFESSIONAL SERVICES**

Island View Crossing II, LP - NM

|                                      |    |  | Hrs/Rate | Amount   |
|--------------------------------------|----|--|----------|----------|
| <b>Litigation - Lender Liability</b> |    |  |          |          |
| 11/23/2018                           | RB | 13 Review amended complaint for lender liability lawsuit   | 1.8      | 450.00   |
| 11/23/2018                           | RB | 13 Provide information needed by Counsel   | 2.8      | 700.00   |
| 11/24/2018                           | RB | 13 Review complaint for lender liability lawsuit   | 1.9      | 475.00   |
| 11/25/2018                           | RB | 13 Search for information needed for lender liability complaint  | 0.4      | 100.00   |
| 11/25/2018                           | CD | 13 Read through revised complaint.   | 0.2      | 35.00    |
| 11/26/2018                           | CD | 13 Review emails re Complaint for lender liability lawsuit   | 0.3      | 52.50    |
| 11/28/2018                           | RB | 13 Review of updated complaint for lender liability suit & search for related info   | 2.8      | 700.00   |
| 12/2/2018                            | RB | 13 Review updated complaint draft for lender liability suit  | 2.8      | 700.00   |
| 5/14/2019                            | RB | 13 Communication with Erin Mullen of Kaufman, Coren & Ress, P.C.   | 0.1      | 25.00    |
| 5/16/2019                            | RB | 13 Call with Erin Mullen of the Coren firm re: case issues   | 0.2      | 50.00    |
| 5/29/2019                            | RB | 13 Prepare for meeting with Coren attorneys for production issues (.4); related call with Erin Mullen of the Coren firm (.3)                       | 0.7      | 175.00   |
| 5/30/2019                            | RB | 13 Work with Counsel from Coren firm on production items for lender liability matter   | 3.4      | 850.00   |
| 6/18/2019                            | RB | 13 Call from Erin Mullen re: production needed   | 0.1      | 25.00    |
| 6/19/2019                            | RB | 13 Call with Erin Mullen of the Coren firm re: production information  | 0.2      | 50.00    |
| 6/21/2019                            | RB | 13 Communication with Erin Mullen of the Coren firm re: production   | 0.2      | 50.00    |
| 6/24/2019                            | RB | 13 Call with Erin Mullen of the Coren firm re: production(.3) and related follow-up (.4)   | 0.7      | 175.00   |
| 6/25/2019                            | RB | 13 Conference call with Erin Mullen and Eric Specia (IT consultant) re: production from RB Outlook files needed for Coren firm for litigation case | 1.1      | 275.00   |
| 6/25/2019                            | RB | 13 Call with Eric Specia re: technical issues on production for Coren firm   | 0.1      | 25.00    |
| 6/25/2019                            | RB | 13 Work on production issues for the Coren firm  | 5.0      | 1,250.00 |
| 6/25/2019                            | RB | 13 Calls with Erin Mullen of Coren firm re: production coordination  | 0.2      | 50.00    |
| 5/8/2020                             | RB | 13 Review documents for lender liability action  | 0.60     | 150.00   |
| 5/14/2020                            | RB | 13 Calls with KOH re: case issues  | 0.10     | 0.00     |
| 5/14/2020                            | RB | 13 Review info request from Counsel  | 0.20     | 50.00    |
| 5/19/2020                            | RB | 13 Call with Kevin O'Halloran re: lender liability case matters  | 0.70     | 0.00     |
| 5/19/2020                            | RB | 13 Call with Carol Davis re: lender liability case information   | 0.10     | 0.00     |
| 5/19/2020                            | CD | 13 Call with RB re lender liability information  | 0.10     | 0.00     |
| 5/20/2020                            | RB | 13 Call with Kevin O'Halloran re: lender liability case matters  | 0.30     | 0.00     |
| 5/20/2020                            | RB | 13 Work on information for Counsel on lender liability lawsuit   | 4.70     | 1,175.00 |
| 5/21/2020                            | RB | 13 Calls with KOH re: case issues  | 1.20     | 0.00     |
| 5/21/2020                            | RB | 13 Work on information for Counsel on lender liability lawsuit   | 3.20     | 800.00   |
| 6/10/2020                            | RB | 13 Brief initial review of files downloaded from Counsel re: lawsuit   | 1.10     | 275.00   |
| 6/15/2020                            | RB | 13 Call with Matt Williams re: info for lender liability case issues   | 0.30     | 75.00    |
| 6/15/2020                            | RB | 13 Review records for info needed for lender liability case  | 1.90     | 475.00   |
| 6/16/2020                            | RB | 13 Calls with Kevin O'Halloran re: case issues   | 0.80     | 0.00     |
| 6/16/2020                            | RB | 13 Work on lender liab info needed   | 2.30     | 575.00   |
| 6/16/2020                            | CD | 13 Email to RB re project cost report information for litigation   | 0.50     | 87.50    |
| 6/17/2020                            | RB | 13 Call with Kevin O'Halloran re: case issues  | 0.10     | 0.00     |
| 6/17/2020                            | RB | 13 Work on lender liab info needed   | 4.70     | 1,175.00 |
| 6/18/2020                            | RB | 13 Calls with Kevin O'Halloran re: case issues   | 1.40     | 0.00     |
| 6/18/2020                            | RB | 13 Work on lender liab info needed   | 5.20     | 1,300.00 |
| 6/21/2020                            | RB | 13 Work on lender liab info needed   | 4.70     | 1,175.00 |
| 6/22/2020                            | RB | 13 Work on lender liab info needed   | 1.30     | 325.00   |
| 6/22/2020                            | RB | 13 Call with Kevin O'Halloran re: info for lender liability matter   | 0.70     | 0.00     |
| 6/22/2020                            | RB | 13 Call with Kevin O'Halloran and Bernie Sauer re: info for lender liability matter  | 0.20     | 0.00     |
| 6/22/2020                            | RB | 13 Call with Matt Williams of Coren firm re: info for lender liability matter  | 0.60     | 150.00   |
| 6/22/2020                            | RB | 13 Work on lender liab info needed   | 5.10     | 1,275.00 |
| 6/24/2020                            | RB | 13 Work on lender liab info needed   | 3.70     | 925.00   |
| 6/25/2020                            | RB | 13 Work on lender liab info needed   | 0.90     | 225.00   |
| 6/26/2020                            | RB | 13 Call with Matt Williams re: info for lender liability case issues   | 0.20     | 50.00    |
| 6/26/2020                            | RB | 13 Work on lender liab info needed   | 1.20     | 300.00   |
| 6/29/2020                            | RB | 13 Work on lender liab info needed   | 1.30     | 325.00   |
| 6/30/2020                            | RB | 13 Work on lender liab info needed   | 2.60     | 650.00   |
| 7/1/2020                             | RB | 13 Work on lender liab info needed   | 2.20     | 550.00   |
| 7/1/2020                             | RB | 13 Call with Carol Davis re: lender liability issues   | 0.30     | 0.00     |
| 7/1/2020                             | CD | 13 Review worksheet for RB re lender liability information   | 0.3      | 52.50    |
| 7/1/2020                             | CD | 13 Call with RB re lender liability information  | 0.3      | 0.00     |

PROFESSIONAL SERVICES

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Hrs/Rate Amount

Island View Crossing II, LP - NM

|           |    |    |   |      |          |
|-----------|----|----|---|------|----------|
| 7/2/2020  | RB | 13 | Calls with KOH re: case issues  | 1.20 | 0.00     |
| 7/2/2020  | RB | 13 | Work on lender liab info needed   | 8.10 | 2,025.00 |
| 7/7/2020  | RB | 13 | Call with Matt Williams of Coren Firm re: lender liability matter and info needed                     | 0.60 | 150.00   |
| 7/7/2020  | RB | 13 | Work on lender liab info needed   | 1.30 | 325.00   |
| 7/8/2020  | RB | 13 | Call with Carol Davis re: lender liability issues   | 0.20 | 0.00     |
| 7/8/2020  | RB | 13 | Work on lender liab info needed   | 1.80 | 450.00   |
| 7/9/2020  | RB | 13 | Work on lender liab info needed   | 1.60 | 400.00   |
| 7/10/2020 | RB | 13 | Work on lender liab info needed   | 1.30 | 325.00   |
| 7/11/2020 | RB | 13 | Work on lender liab info needed   | 7.60 | 1,900.00 |
| 7/12/2020 | RB | 13 | Work on lender liab info needed   | 3.20 | 800.00   |
| 7/13/2020 | RB | 13 | Work on lender liab info needed   | 5.10 | 1,275.00 |
| 7/13/2020 | RB | 13 | Call with Carol Davis re: Lender Liab matter info   | 1.20 | 0.00     |
| 7/13/2020 | CD | 13 | Call with RB re lender liability information  | 1.20 | 0.00     |
| 7/13/2020 | CD | 13 | Review worksheet for RB re lender liability information   | 1.00 | 175.00   |
| 7/14/2020 | RB | 13 | Calls with KOH re: lender liability info for Counsel  | 0.80 | 0.00     |
| 7/14/2020 | RB | 13 | Call with Carol Davis re: Lender Liab matter info   | 0.20 | 0.00     |
| 7/14/2020 | RB | 13 | Work on lender liab info needed   | 4.30 | 1,075.00 |
| 7/14/2020 | CD | 13 | Call with RB re lender liability information  | 0.20 | 0.00     |
| 7/15/2020 | RB | 13 | Work on lender liab info needed   | 0.30 | 75.00    |
| 7/16/2020 | RB | 13 | Work on lender liab info needed and related communications with Counsel                               | 1.40 | 350.00   |
| 7/17/2020 | RB | 13 | Call with Matt Williams of Coren Firm re: lender liability matters                                    | 0.60 | 150.00   |
| 7/17/2020 | RB | 13 | Work on lender liab info needed   | 1.20 | 300.00   |
| 8/5/2020  | RB | 13 | Review communication from Counsel re: lender liability lawsuit info                                   | 0.10 | 25.00    |
| 8/5/2020  | RB | 13 | Call with KOH re: lender liability lawsuit info   | 0.20 | 0.00     |
| 8/7/2020  | RB | 13 | Review communications from Counsel re: lender liability lawsuit & plan related a                      | 0.20 | 50.00    |
| 8/9/2020  | RB | 13 | Work on info for lender liability lawsuit   | 0.90 | 225.00   |
| 8/10/2020 | RB | 13 | Detailed voicemail to Matt Williams at Coren Firm   | 0.10 | 25.00    |
| 8/10/2020 | RB | 13 | Work on info for lender liability lawsuit   | 1.30 | 325.00   |
| 8/24/2020 | CD | 13 | Review email re litigation  | 0.20 | 35.00    |
| 8/30/2020 | RB | 13 | Review communications from Counsel re motion to be filed  | 0.30 | 75.00    |
| 9/4/2020  | RB | 13 | Review voicemail from Matt Williams of the Coren Firm and respond accordingly                         | 0.10 | 25.00    |
| 9/8/2020  | RB | 13 | Call with Jayme Bronson of Coren firm (KCR) re: updated info  | 0.20 | 50.00    |
| 9/8/2020  | RB | 13 | Work on updated info for Coren firm   | 1.90 | 475.00   |
| 9/8/2020  | RB | 13 | Call with KOH re: updated info for Coren firm   | 1.50 | 0.00     |
| 9/10/2020 | RB | 13 | Calls with KOH re: lender liability case issues   | 0.40 | 0.00     |
| 9/10/2020 | CD | 13 | Work on information for litigation costs.   | 0.30 | 52.50    |
| 9/11/2020 | RB | 13 | Call with Matt Williams re: lender liability case issues and info needed                              | 0.10 | 25.00    |
| 9/11/2020 | RB | 13 | Work on detailed info and scenarios for Coren firm  | 7.20 | 1,800.00 |
| 9/11/2020 | RB | 13 | Calls with Carol Davis re: info available in control data reports for use in lender liability info    | 0.80 | 0.00     |
| 9/11/2020 | CD | 13 | Calls with RB re project cost reports for lender liability information.                               | 0.80 | 0.00     |
| 9/13/2020 | RB | 13 | Work w/ KOH via phone re: info to provide Coren firm  | 3.30 | 0.00     |
| 9/13/2020 | RB | 13 | Work on info for Coren firm   | 7.30 | 1,825.00 |
| 9/14/2020 | RB | 13 | Call with Matt Williams re: case info needs   | 0.10 | 25.00    |
| 9/14/2020 | RB | 13 | Calls with KOH re: case info needs  | 0.70 | 0.00     |
| 9/14/2020 | RB | 13 | Call with Matt Williams and KOH re: case info   | 0.60 | 0.00     |
| 9/14/2020 | RB | 13 | Work on info for Coren firm   | 5.20 | 1,300.00 |
| 9/14/2020 | CD | 13 | Review claims and damages information for litigation  | 2.10 | 367.50   |
| 9/15/2020 | RB | 13 | Detailed work re: damages information for calculation purposes  | 3.20 | 800.00   |
| 9/16/2020 | RB | 13 | Conference call with Matt Williams of Coren Firm, Aris Karalis, KOH re: damages calculation schedules | 1.20 | 0.00     |
| 9/16/2020 | RB | 13 | Call with Carol Davis re: info for Coren suit   | 0.60 | 0.00     |
| 9/16/2020 | RB | 13 | Call with KOH re: followup action on schedules  | 0.30 | 0.00     |
| 9/16/2020 | RB | 13 | Detailed work re: damages information for calculation purposes  | 5.60 | 1,400.00 |
| 9/16/2020 | CD | 13 | Review files for customer deposits and litigation information   | 1.80 | 315.00   |
| 9/16/2020 | CD | 13 | Review damages draft for litigation.  | 0.70 | 122.50   |
| 9/16/2020 | CD | 13 | Call with RB re information for lender liability litigation.  | 0.60 | 0.00     |
| 9/17/2020 | RB | 13 | Calls with Carol Davis re: info needed for lender liability schedules                                 | 0.30 | 0.00     |
| 9/17/2020 | RB | 13 | Detailed message to Matt Williams re: info being submitted for lender liability case                  | 0.10 | 25.00    |
| 9/17/2020 | RB | 13 | Work with KOH via phone re: info prepared for lender liability lawsuit                                | 2.80 | 0.00     |

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|            |    |   |       |          |
|------------|----|---|-------|----------|
| 9/17/2020  | RB | 13 Detailed work on info for Counsel-Projections and analysis/quality review of same  | 12.20 | 3,050.00 |
| 9/17/2020  | CD | 13 Review litigation information.   | 0.40  | 70.00    |
| 9/17/2020  | CD | 13 Call with RB re lender liability information   | 0.30  | 0.00     |
| 9/18/2020  | RB | 13 Call with KOH re:lender liability case info needs  | 0.90  | 0.00     |
| 9/18/2020  | CD | 13 Review litigation information.   | 1.00  | 175.00   |
| 9/21/2020  | RB | 13 Calls with KOH re: mediation scenarios   | 1.60  | 0.00     |
| 9/21/2020  | RB | 13 Work on various mediation scenarios  | 3.90  | 975.00   |
| 9/21/2020  | CD | 13 Review litigation worksheet  | 1.40  | 245.00   |
| 9/22/2020  | RB | 13 Work with KOH via phone re: mediation issues and scenarios   | 3.70  | 0.00     |
| 9/22/2020  | RB | 13 Continued work on information in prep for mediation  | 2.90  | 725.00   |
| 9/22/2020  | RB | 13 Calls with Carol Davis re: info to assist in mediation scenarios   | 0.30  | 0.00     |
| 9/22/2020  | CD | 13 Call with RB re info to assist with mediation schedule   | 0.30  | 0.00     |
| 9/23/2020  | RB | 13 Work with KOH re: scenarios for mediation issues   | 1.40  | 0.00     |
| 9/23/2020  | RB | 13 Continued work on information in prep for mediation  | 8.90  | 2,225.00 |
| 9/23/2020  | CD | 13 Review litigation information.   | 1.70  | 297.50   |
| 9/24/2020  | RB | 13 Calls with KOH re: mediation and related follow-up issues  | 2.00  | 0.00     |
| 10/29/2020 | RB | 13 Call with Matt Williams re: action plan for additional work on lender liability matter   | 0.50  | 125.00   |
| 10/29/2020 | RB | 13 Followup on items per call with Matt Williams on lender liability matter   | 0.20  | 50.00    |
| 10/30/2020 | RB | 13 Calls with KOH re: lender liability matter   | 0.20  | 0.00     |
| 11/12/2020 | RB | 13 Review communications from Counsel re: lender liability litigation   | 0.10  | 25.00    |
| 12/7/2020  | RB | 13 Call with Matt Williams of the Coren Firm re: lender liability lawsuit issues  | 0.40  | 100.00   |
| 12/7/2020  | RB | 13 Related follow-up to call to collect pertinent info to address requests  | 0.40  | 100.00   |
| 12/7/2020  | RB | 13 Call with KOH re: lender liability case issues   | 0.30  | 0.00     |
| 12/28/2020 | RB | 13 Calls with KOH re: lender liability case issues  | 0.20  | 0.00     |
| 12/29/2020 | RB | 13 Review of draft Declaration in Response to Defendant's Motion for Summary Judgment   | 0.60  | 150.00   |
| 12/30/2020 | RB | 13 Calls with KOH re: lender liability issues   | 0.40  | 0.00     |
| 12/30/2020 | RB | 13 Review of draft response declaration of KOH info provided by Matt Williams for lender liability matter   | 1.20  | 300.00   |
| 12/30/2020 | RB | 13 Call with Matt Williams and Jayme Bronson of Coren Firm re: review of draft for KOH damages declaration  | 0.60  | 150.00   |
| 12/31/2020 | RB | 13 Call with Matt Williams re: comments on draft declaration  | 0.10  | 25.00    |
| 12/31/2020 | RB | 13 Calls with KOH re: comments on draft declaration   | 0.20  | 0.00     |
| 1/4/2021   | RB | 13 Work on detailed info for lender liability lawsuit   | 2.80  | 700.00   |
| 1/4/2021   | RB | 13 Call with Carol Davis re: info for lender liability lawsuit  | 0.40  | 0.00     |
| 1/4/2021   | RB | 13 Calls with KOH re: lender liability lawsuit  | 0.80  | 0.00     |
| 1/4/2021   | RB | 13 Call with KOH and Matt Williams of Coren Firm re: lender liability lawsuit   | 0.70  | 0.00     |
| 1/4/2021   | CD | 13 Call with RB re information for lender liability litigation.   | 0.40  | 0.00     |
| 1/5/2021   | RB | 13 Calls with KOH re: lender liability case issues  | 2.10  | 0.00     |
| 1/5/2021   | RB | 13 Work on information and schedules needed for KOH Declaration support   | 7.60  | 1,900.00 |
| 1/5/2021   | RB | 13 Calls with Matt Williams re: lender liability issues   | 0.10  | 25.00    |
| 1/6/2021   | RB | 13 Calls (work) with KOH re: lender liability information   | 4.50  | 0.00     |
| 1/6/2021   | RB | 13 Continued work on schedules needed for KOH Declaration support   | 5.60  | 0.00     |
| 1/7/2021   | RB | 13 Calls (work) with KOH re: lender liability information   | 3.40  | 0.00     |
| 1/7/2021   | RB | 13 Continued work on schedules needed for KOH Declaration support   | 8.40  | 2,100.00 |
| 1/7/2021   | RB | 13 Calls (work with)-Carol Davis re: information needed for lender liability work   | 1.40  | 0.00     |
| 1/7/2021   | CD | 13 Calls with RB re information for lender liability  | 1.40  | 0.00     |
| 1/7/2021   | CD | 13 Work on information for lender liability lawsuit   | 1.20  | 210.00   |
| 1/8/2021   | RB | 13 Calls with Matt Williams re: lender liability issues   | 0.10  | 25.00    |
| 1/8/2021   | RB | 13 Calls (work with)-KOH re: lender liability information (1.9 ), related calls with KOH and Aris Karalis (2.1), related calls with KOH and Matt Williams(.6) | 4.60  | 1,150.00 |
| 1/8/2021   | RB | 13 Call with Carol Davis re: lender liability matter info   | 0.40  | 0.00     |
| 1/8/2021   | CD | 13 Call with RB re information for lender liability litigation.   | 0.40  | 0.00     |
| 1/24/2021  | RB | 13 Brief initial overview of response from Prudential re: its Reply in Support of Motion for Summary Judgment   | 0.40  | 100.00   |
| 2/22/2021  | RB | 13 Review communications from Counsel   | 0.30  | 75.00    |
| 2/23/2021  | RB | 13 Initial review of email from Coren firm re: info request   | 0.20  | 50.00    |
| 2/27/2021  | RB | 13 Work on info requests from Matt Williams and Jayme Bronson of the Coren Firm   | 0.30  | 75.00    |
| 3/1/2021   | RB | 13 Call with KOH re: info for Coren Firm  | 0.20  | 0.00     |
| 3/1/2021   | RB | 13 Communication with Matt Williams and Jayme Bronson re: info requested  | 0.20  | 50.00    |

**PROFESSIONAL SERVICES**

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Island View Crossing II, LP - NM

|              |    |  | <u>Hrs/Rate</u> | <u>Amount</u>    |
|--------------|----|--|-----------------|------------------|
| 3/2/2021     | RB | 13 Review communication from Matt Williams re: info requested      | 0.10            | 25.00            |
| 7/27/2021    | CD | 13 Work on exhibit summary draft for Motion.                       | 2.70            | 472.50           |
| 7/28/2021    | CD | 13 Review Motion and prepare current calculation of loan interest. | 0.70            | 122.50           |
| <b>Total</b> |    |  | <b>277.3</b>    | <b>53,362.50</b> |

**Litigation - Lender Liability****For Professional Services Rendered:**

RB Ralph Brotherton  
CD Carol Davis

**Total Hours Worked**

254.80

22.50

RB Ralph Brotherton  
CD Carol Davis

**Rate**

\$250/hr

\$175/hr

**Total Hours Billed**

201.90

\$50,475.00

16.50

\$2,887.50

RB Ralph Brotherton  
CD Carol Davis

**Total Hours Not Billed**

52.90

6.00